

Section 437: That the payment of the license taxes hereinabove provided for shall be evidenced by the affixing of North Carolina Soft Drink License Tax Stamps to the original containers in which all syrups are received, stored, shipped, or handled, at the following rate, to wit: For each gallon of syrups there shall be affixed to said original container Soft Drinks License Tax Stamps of a Value of seventy-six (\$.76) cents for each and every gallon in said containers. For the purpose of this act, the words "syrup or syrups" shall be defined as being the compound mixture or basic ingredients used in the making, mixing, or compounding of sort drinks at soda fountains by the mixing with same of water, ice, fruits, milks, and/or any other product suitable to make a complete soft drink, among such syrups being such products as coca-cola syrup, chero-cola syrup, lemon syrup, vanilla syrup, chocolate syrup, rock candy syrup, simple syrup, nu-grape syrup, cherry-mash syrup, and/or all prepared syrups sold for the purpose of mixing soft drinks at soda fountains.

Section 438: That in the event any simple syrup is made, mixed, compounded, or manufactured within this State by retailers of soft drinks, by dissolving sugar and water or any other mixture that will create simple syrup, or in the event any syrup or syrups are made by retailers of soft drinks by adding concentrates or extracts to mixtures made of sugar and water, commonly referred to as "simple syrup," for use of soda fountains, then, and in such event, the mixer, maker, manufacturer, or compounder of said syrups shall place and keep the same in containers until said syrups are needed at the fountain for the purpose of mixing drinks; and the containers of all such syrups so manufactured shall be stamped by the retailer of soft drinks with Soft Drinks License Tax Stamps to the Value of seventy-six (\$.76) cents per gallon, for each gallon of syrup in said container.

Section 439: The Soft Drinks License Tax Stamps above provided shall be affixed to each individual container of said syrups by retailers within twenty-four (24) hours after such syrups are received by them: Provided, that the containers of all syrups must be stamped before any of said syrups are used in the making of soft drinks. All retail dealers in soft drinks, purchasing or receiving syrups from without the State, whether the same shall have been ordered through a wholesaler of jobber within this State, and/or by drop shipment, and/or otherwise, shall within five (5) days after receipt of same mail a duplicate invoice of all such purchases, or receipts, to the Commissioner of Revenue. Failure to furnish such duplicate invoice as required shall be deemed a misdemeanor, and any person upon conviction shall be fined or imprisoned or both, in the discretion of the court.

Section 440: It is the intent and purpose of this act to require all retail dealers in soft drinks made, mixed, compounded, or manufactured from syrups within this State to affix the stamps provided for in this act to containers in which syrups are normally received, sold, or handled. But when the stamps have been affixed as required herein no further or other stamps shall be required under the provisions of this act, regardless of how often such syrup may be resold within this State.

Section 441: The provisions of this act with reference to the stamping of syrups shall apply only to syrups used at soda fountains, and not to syrups used by bottlers in the manufacture of bottled soft drinks: Provided, that the Commissioner of Revenue may promulgate rules and regulations to permit syrup which is to be used for purposes other than making